

## § 19.415

## 27 CFR Ch. I (4–1–11 Edition)

(2) The country of origin of the spirits;

(3) The kind of spirits;

(4) In the case of filled packages, the package identification number as required under § 19.485 or the package serial number as required under § 19.490. Package identification numbers and package serial numbers must be preceded by the symbol “IMP”;

(5) If the package is filled on bonded premises, the date of fill;

(6) The proof; and

(7) The proof gallons of spirits in the package.

(b) *Responsibility for marks.* Except as otherwise provided in paragraph (c) of this section, the proprietor who receives packages of imported spirits under § 19.409 is responsible for ensuring that the required marks are placed on the packages and for preparing the required deposit records.

(c) *Exception.* A proprietor is not required to place or ensure the placement of prescribed marks on packages when the spirits will be removed from the packages within 30 days after receipt at the distilled spirits plant. However, the proprietor must still assign package identification numbers or package serial numbers for use on deposit records and other transaction forms, records, or reports.

(26 U.S.C. 5206)

### § 19.415 Marks on containers of Puerto Rican and Virgin Islands spirits.

(a) *Packages from Puerto Rico.* When a proprietor receives packages of Puerto Rican spirits on bonded premises under the provisions of this subpart, the markings required under § 26.40 of this chapter will be acceptable in place of the markings required under § 19.414. However, the proprietor still must mark each package to show the date of fill as required under § 19.410, and must include on each package the words “Puerto Rican” or the abbreviation “P.R.”.

(b) *Packages from the Virgin Islands.* When a proprietor receives packages of Virgin Islands spirits on bonded premises under the provisions of this subpart, the markings required under § 26.206 of this chapter will be acceptable in place of the markings required under § 19.414. However, the proprietor

still must mark each package to show the date of fill as required under § 19.410, and must include on each package the words “Virgin Islands” or the abbreviation “V.I.”.

(c) *Portable bulk containers.* Portable bulk containers of Puerto Rican or Virgin Islands spirits that are filled on premises bonded under this part must be marked in accordance with § 19.484. In addition, those containers must be marked with the serial number of any approved formula under which they were produced and with the words “Puerto Rican” or the abbreviation “P.R.” or “Virgin Islands” or the “V.I.”, as applicable.

(d) *Cases of bottled alcohol.* Alcohol from Puerto Rico or the Virgin Islands that is bottled and cased on bonded premises must be marked as required by § 19.496. In addition, the words “Puerto Rican” or “Virgin Islands” or the abbreviation “P.R.” or “V.I.”, respectively, must precede the word “alcohol” designation on the cases.

(26 U.S.C. 5206, 5235)

### SPIRITS WITHDRAWN WITHOUT PAYMENT OF TAX

#### § 19.418 Authorized withdrawals without payment of tax.

(a) A proprietor may withdraw spirits from bonded premises without payment of tax for:

(1) Export, as authorized under 26 U.S.C. 5214(a)(4);

(2) Transfer to customs manufacturing bonded warehouses, as authorized under 19 U.S.C. 1311;

(3) Transfer to foreign trade zones, as authorized under 19 U.S.C. 81c;

(4) Supplies for certain vessels and aircraft, as authorized under 19 U.S.C. 1309;

(5) Transfer to customs bonded warehouses, as authorized under 26 U.S.C. 5066 or 5214(a)(9);

(6) Use in wine production, as authorized under 26 U.S.C. 5373;

(7) Transfer to any university, college of learning, or institution of scientific research for experimental or research use as authorized under 26 U.S.C. 5312(a);

(8) Research, development or testing, as authorized under 26 U.S.C. 5214(a)(10); or,